
CHAPTER 259—H.F.No.1471**[Coded in Part]**

An act relating to local improvements; authorizing a reassessment or new assessment or the imposition of fees or charges as to tax forfeited lands returned to private ownership; requiring inclusion of certain information in notice of sale of tax forfeited lands; amending Minnesota Statutes 1974, Sections 282.02; and 429.071, by adding a subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 429.071, is amended by adding a subdivision to read:

Subd. 4. LOCAL IMPROVEMENTS; REASSESSMENT, TAX FORFEITED LAND. When a parcel of tax forfeited land is returned to private ownership and the parcel is benefited by an improvement for which special assessments were cancelled because of the forfeiture, the municipality that made the improvement may, upon notice and hearing as provided for the original assessment, make a reassessment or a new assessment as to the parcel in an amount equal to the amount remaining unpaid on the original assessment.

Sec. 2. [435.23] ASSESSMENT OR REASSESSMENT OF TAX FORFEITED LANDS RETURNED TO PRIVATE OWNERSHIP. Any municipality, political subdivision, or other public authority may make a reassessment or new assessment pursuant to section 1 notwithstanding that the original assessment may have been made pursuant to other general law or a special law.

Sec. 3. [444.076] FEES AND CHARGES FOR TAX FORFEITED LANDS RETURNED TO PRIVATE OWNERSHIP. When tax forfeited land is returned to private ownership and the land is benefited by a public improvement for which special assessments were cancelled because of the forfeiture, the municipality or other public authority that made the improvement may impose fees or charges for the use or availability of the improvement or for connections therewith in an amount not to exceed the amount remaining unpaid on the cancelled assessment. The municipality may make the fees or charges a charge against the owner, lessee, occupant, or all of them and may certify unpaid fees or charges to the county auditor with taxes against the property for collection as other taxes are collected.

Sec. 4. Minnesota Statutes 1974, Section 282.02, is amended to read:

282.02 LIST OF LANDS OFFERED FOR SALE. Immediately after classification and appraisal of the land and, in the case of timbered

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land, after approval of the appraisal of the timber by the commissioner of natural resources, the county board shall provide and file with the county auditor a list of parcels of land to be offered for sale. This list shall contain a description of the parcels of land and the appraised value thereof; provided that the description and appraised value may be omitted in the discretion of the county board. The auditor shall publish a notice of the forfeiture and intended public sale of such parcels of land and a copy of the resolution of the county board fixing the terms of the sale, if other than for cash only, by publication once a week for two weeks in the official newspaper of the county, the last publication to be not less than ten days previous to the commencement of the sale. A notice in substantially the following form shall be sufficient:

"Notice is hereby given that I shall sell to the highest bidder, at my office in the court-house in the city of, in the county of, the following described parcels of land forfeited to the state for non-payment of taxes which have been classified and appraised as provided by law. Such sale will be governed, as to terms, by the resolution of the county board authorizing the same, and commence at o'clock a.m., on the day of, 19.....

Description Appraised value

| | | | | |
|-------------|------|-------|-------|----|
| Subdivision | Sec. | Twp. | Range | \$ |
| | or | or | | |
| | Lot | Block | | |

Given under my hand and seal this day of 19...

 County Auditor,
 County, Minnesota."

The notice shall also indicate the amount of any special assessments which may be the subject of a reassessment or new assessment or which may result in the imposition of a fee or charge pursuant to sections 1 to 3.

If the county board of St. Louis or Koochiching counties determines that the sale shall take place in a county facility other than the court house, the notice shall specify the facility and its location.

Sec. 5. This act is effective on the day following final enactment.

Approved April 13, 1976.

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